

LOWENSTEIN SANDLER PC

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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

LEHMAN BROTHERS HOLDINGS INC., *et al.*

Debtors.

Chapter 11

Case No. 08-13555 (JMP)

(Jointly Administered)

**AMENDMENT TO FIRST SUPPLEMENT TO VERIFIED STATEMENT OF
LOWENSTEIN SANDLER PC PURSUANT TO BANKRUPTCY RULE 2019(a)**

Jeffrey D. Prol, a member of the law firm of Lowenstein Sandler PC (“Lowenstein”), hereby submits this amendment to *First Supplement to Verified Statement of Lowenstein Sandler PC Pursuant to Bankruptcy Rule 2019(a)*, filed on July 26, 2010 [Docket No. 10420] (the “First Supplement”), which set forth information concerning entities represented by Lowenstein in connection with the above-captioned bankruptcy cases.

Pursuant to 28 U.S.C. § 1746 and Rule 2019 of the Federal Rules of Bankruptcy Procedure, Lowenstein represents as follows:

1. Lowenstein has discovered that the First Supplement contained an inaccurate reflection of Lowenstein’s engagement by the following pre-petition creditors of the Debtors: Taipei Fubon Commercial Bank Co., Ltd., Fubon Bank (Hong Kong) Limited, Fubon Securities Co. Ltd., and Fubon Insurance Co., Ltd. (collectively, “Fubon”).

2. Fubon retained Lowenstein solely for the purpose of filing certain proofs of claim in these bankruptcy cases on its behalf. Fubon has since consulted with Lowenstein from time to time with respect to limited and discrete issues in connection with these bankruptcy cases.

3. Lowenstein reserves the right to supplement or amend this statement at any time in the future.

I verify under penalty or perjury that the foregoing is true and correct to the best of my knowledge, information and belief.

/s/ Jeffrey D. Prol
Jeffrey D. Prol
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Dated: September 16, 2011